

# State of California

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## Legislative Change No.

**00-03**

Bill Number: AB 809

Author: Lowenthal

Chapter Number: 00-31

Laws Affecting Franchise Tax Board:

Revenue and Taxation Code Section 17139.5

Date Filed with the Secretary of the State: June 8, 2000

SUBJECT: Exclusion/Interest Received From Smog Impact Fee Refunds

**Assembly Bill 809 (Lowenthal), as enacted on June 8, 2000, made the following changes to California law:**

**Section 17139.5 is added to the Revenue and Taxation Code.**

This act excludes from the gross income, for those taxpayers who were not allowed to deduct the vehicle smog impact fee, any interest paid by the state in conjunction with the refund of the smog impact fee.

As an urgency statute, this act is effective immediately and applies to taxable years beginning on or after January 1, 2000.

This act will not require any reports by the department to the Legislature.

Bureau Director  
Johnnie Lou Rosas

Date  
July 5, 2000